# **TOWNSHIP BULLETIN**

# AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

Volume No. 268, Page 1 February 2005

# **ITEMS TO REMEMBER**

### MARCH

- March 1: Assessing period begins, (IC 6-1.1-1-2) for all tangible property except mobile homes as defined in IC 6-1.1-7-1.
- March 7: (First Monday in March) Make report of the Dog Fund to the County Auditor and pay to the County Treasurer any funds in a Township Dog Fund designated (by the county) for a Humane Society under IC 15-5-9-8; and/or any amount in a Township Dog Fund exceeding \$300 over and above orders drawn on the fund, and must show all receipts into the Township Dog Fund and all orders drawn in order. (IC 15-5-9-10) Also give the County Auditor the number of receipts issued if a humane society has been designated. (IC 15-5-9-8)
- March 14: (Second Monday in March) County Auditor makes distribution of County Dog Fund to the townships of the county in which the orders drawn against the Dog Fund exceeded the money on hand as shown on the report filed on March 7 (or by the county to a humane society if an ordinance is passed). Any money received from the County Dog Fund must be receipted to Township Dog Fund. (IC 15-5-9-10)
- March 25: Good Friday Legal Holiday (IC 1-1-9-1)
- March All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories.

#### **APRIL**

- April 15: Last day to make pension report and payment for first quarter by townships participating in PERF.
- April 30: Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the first quarter.
- April 30: Last day to make report for first quarter to the Department of Workforce Development.
- April All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories.

### MAY

- May 1: On or before this date report to county auditor, in writing, the amount of unpaid claims against the Dog Fund which have not been paid because of lack of funds. (IC 15-5-9-11)
- May 15: Date for completion of assessing. (IC 6-1.1-1-7)
- May 30: Memorial Day Legal Holiday (IC 1-1-9-1)

Vol. No. 268, Page 2 February 2005

#### MAY (Continued)

May 31: On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the township shall certify a list of the names and addresses of each person who has money due from the township to the county treasurer. (IC 6-1.1-22-14).

May All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories.

### **TOWNSHIP TRUSTEES' MEETING**

The State Board of Accounts Meeting for Township Trustees, November 17, 2004, held in Indianapolis, was a success, as indicated by comments received, and one of the largest turnouts ever. We again would like to thank the Indiana Township Association for their cooperation in our having the November 17th meeting in conjunction with the Township Convention as has been the custom for over 20 years.

Trustees not attending the 2004 meeting are encouraged and <u>specifically requested</u> to attend a similar meeting we plan on calling in 2005. A wide range of topics were discussed both during and between sessions which pertain to your audits by the State Board of Accounts.

Your ideas and suggestions have been addressed in the past and will also be at the 2005 meeting. We anticipate seeing all Township Trustees at our meeting in 2005.

# **SOCIAL SECURITY WITHHOLDINGS - 2005**

We understand that the maximum amount of taxable and creditable annual earnings subject to social security will increase to \$90,000, up from \$87,000 in 2004. No maximum base for Medicare will exist. Rates will remain at the 2004 level at a combined rate of 7.65 percent (both employer and employee for a total of 15.3 percent) representing a 6.20 percent rate for social security and 1.45 percent for Medicare.

# **LOCAL GOVERNMENT PUBLIC RECORDS**

#### Responsibility

The responsibility for township records management rests with the Trustee. Records management is defined as a program to apply management techniques to the purchase, creation, utilization, maintenance, retention, preservation, and disposal of records, undertaken to improve efficiency and reduce costs of record keeping, including management of the following:

- 1. Filing and microfilming equipment and supplies.
- 2. Filing and information retrieval systems.
- 3. Records.
- 4. Historical Documentation.
- 5. Micrographic retention programming.
- 6. Critical records protection.

IC 5-15-6 provides the specific duties and responsibilities for the participants in the local government records disposal process. The participants are:

Vol. No. 268, Page 3 February 2005

# LOCAL GOVERNMENT PUBLIC RECORDS (Continued) Responsibility (Continued)

- a. The local governmental official who is the records custodian;
- b. The Commission of Public Records of the county in which the local governmental official is located:
- c. The Indiana State Archives, Indiana Commission on Public Records;
- d. A county historical or genealogical society.

# **County Commissions**

IC 5-15-6-1 states: (a) "A commission is hereby created in each county of the state which shall be known as the county commission of public records of \_\_\_\_\_\_ county. (b) The county commission shall consist, ex officio, of the judge of the circuit court, the president of the board of county commissioners, the county auditor, the clerk of the circuit court, the county recorder, the superintendent of schools of the school district in which the county seat is located and the city controller of the county seat city, and if there is no city controller, then the clerk-treasurer of the county seat city or town shall be a member of such commission. (c) The commission shall elect one (1) of its members to be chairman and the clerk of the circuit court shall be secretary. The members of the county commission shall serve without compensation and shall receive no disbursement for any expense. (d) The county commission shall meet at least one (1) time in each calendar year."

# **Duties of County Commission**

IC 5-15-6-2 states: "(a) It shall be the duty of the county commission to determine the following: (1) Which public records, if any, are no longer of official or historical value. (2) Which public records are of current official value and should be retained in the office where they are required to be filed. (3) Which public records are of official value but are consulted and used so infrequently that they are no longer of appreciable value to the officer with whom they are required to be filed. (4) Which public records are of no apparent official value but which do have historical value. (b) The county commission may request the assistance of the commission on public records established under IC 5-15-5.1 in developing records management programs."

# Retention Schedules and Records Not Covered By Retention Schedules

IC 5-15-6-2.5 states: "(a) The county commission shall adopt and implement retention schedules for use by local government officials as part of a records management program for local government public records at the first meeting of the county commission after the commission receives a retention schedule for the local government approved by the oversight committee on public records as established by IC 5-15-5.1-18. (b) All requests to destroy, transfer, or otherwise dispose of records that are not covered by an approved retention schedule are to be submitted to the county commission according to the procedure established under this chapter. (e) Whenever a local government includes parts of more than one (1) county, the commission of the county that contains the greatest percentage of population of the local government has jurisdiction over the records of the local government for the purposes of this chapter."

Vol. No. 268, Page 4 February 2005

# LOCAL GOVERNMENT PUBLIC RECORDS (Continued)

#### **Destruction of Records**

IC 5-15-6-3 states in part: "(a) As used in this section, 'original records' includes the optical image of a check or deposit document when: (1) the check or deposit document is recorded, copied, or reproduced by an optical imaging process described in subsection (e); and (2) the drawer of the check receives an optical image of the check after the check is processed for payment or the depositor receives an optical image of the deposit document after the document has been processed for the deposit. (b) All public records which, in the judgment of the commission, have no official or historical value, and which occupy space to no purpose in the offices and storerooms of the local government of a county, shall be destroyed or otherwise disposed of. Except as provided in this section, such records shall not be destroyed until a period of at least three (3) years shall have elapsed from the time when the records were originally filed, and no public records shall be destroyed within a period of three (3) years if the law provides that they shall be kept for a longer period of time, or if the law prohibits their destruction. (c) Subject to this section, records may be destroyed before three (3) years elapse after the date when the records were originally filed if the destruction is according to an approved retention schedule. (d) No financial records or records relating thereto shall be destroyed until the earlier of the following actions: (1) The audit of the records by the state board of accounts has been completed, report filed, and any exceptions set out in the report satisfied. (2) The financial record or records have been copied or reproduced as described in subsection (e)." (Our Emphasis)

# **State Archives**

IC 5-15-6-5 states: "Public records having an official value but which are used infrequently by the officer with whom they are filed or maintained shall, on order of the commission, be removed and transferred to the Indiana state archives."

### Orders Of Commission; Historical Or Genealogical Societies

IC 5-15-6-7 states in part: (b) "A copy of any order to destroy public records shall be delivered to: (1) the state archivist at the Indiana state archives; (2) any active genealogical society of the county; and (3) any active historical society of the county; not later than sixty (60) days before the destruction date, accompanied by a written statement that the state archivist at the Indiana state archives or society may procure at its expense such records for its own purposes. . ."

# Penalties

IC 5-15-6-8 states: "A public official or other person who recklessly, knowingly, or intentionally destroys or damages any public record commits a Class D felony unless: (1) the commission shall have given its approval in writing that the public records may be destroyed; (2) the commission shall have entered its approval for destruction of the public records on its own minutes; or (3) authority for destruction of the records is granted by an approved retention schedule established under this chapter."

There are two authorized methods to dispose of public records. The first is that of submitting a request to the County Commission of Public Records to authorize the destruction or transfer of listed public records, created by the 1939 law. The second method is to use retention schedules, which was added by the General Assembly in 1991. IC 5-15-6 applies only to nonjudicial public records.

We are currently working on retention schedule information for consideration. However, retention schedules have not been finalized for townships.

Vol. No. 268, Page 5 February 2005

# HOW TO SUBMIT A REQUEST TO DESTROY PUBLIC RECORDS

If an official has identified public records that are no longer needed or required to be retained, and no retention schedule exists that covers the record or records involved, that official should:

- a) obtain a blank **PR-1** form ("Request to Destroy/Transfer Public Records") from the Clerk of the Circuit Court of the county. The Clerk is the ex-officio Secretary of the county Commission of Public Records;
- b) fill out the form, listing the records to be disposed of;
- c) submit the completed form to the Clerk of the Circuit Court (ie., Secretary of the Commission);
- d) the Clerk will either call a meeting of the county Commission of Public Records, or add the request to the agenda of the scheduled meeting. At the meeting, the Commission will vote to authorize the disposal of the records;
- e) if the Commission grants authority to dispose of the records, the requests are reviewed by the Indiana State Archives and the designated historical or genealogical society of the county during the 60 day review period. If either the State Archives or the society wishes to obtain any of the records, those records should be set aside to be picked up by the requestor. NOTE: HISTORICAL AND GENEALOGICAL SOCIETIES MAY NOT OBTAIN CONFIDENTIAL PUBLIC RECORDS;
- f) if no request is made to obtain the public records within the review period, the records may be destroyed or otherwise disposed of. NOTE: CONFIDENTIAL RECORDS MUST BE DESTROYED IN A MANNER THAT PRESERVES THE CONFIDENTIALITY OF THE INFORMATION (IE., SHREDDING, BURNING, ETC.). (Guide to Preservation and Destruction of Local Government Public Records)

# **TOWNSHIP BULLETIN**

and Uniform Compliance Guidelines

Vol. No. 268, Page 6 February 2005

# **RATES for LEGAL ADVERTISING**

Effective January 1, 2005

The following rates, effective January 1, 2005, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

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Size	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5.5	0.329	0.492	0.657	0.822	0.348	0.521	0.695	0.869	0.368	0.551	0.735	0.919	0.376	0.563	0.751	0.939
6	0.302	0.451	0.603	0.753	0.319	0.477	0.637	0.796	0.338	0.505	0.674	0.843	0.345	0.516	0.689	0.861
6.5	0.279	0.417	0.556	0.695	0.295	0.440	0.588	0.735	0.312	0.466	0.622	0.778	0.318	0.476	0.636	0.795
7	0.259	0.387	0.516	0.646	0.274	0.409	0.546	0.682	0.289	0.433	0.578	0.722	0.296	0.442	0.590	0.738
7.5	0.241	0.361	0.482	0.603	0.255	0.382	0.510	0.637	0.270	0.404	0.539	0.674	0.276	0.413	0.551	0.689
8	0.226	0.339	0.452	0.565	0.239	0.358	0.478	0.597	0.253	0.379	0.506	0.632	0.259	0.387	0.516	0.646
9	0.201	0.301	0.402	0.502	0.213	0.318	0.425	0.531	0.225	0.337	0.449	0.562	0.230	0.344	0.459	0.574
10	0.181	0.271	0.362	0.452	0.191	0.286	0.382	0.478	0.203	0.303	0.404	0.506	0.207	0.310	0.413	0.516
12	0.151	0.226	0.301	0.377	0.160	0.239	0.318	0.398	0.169	0.252	0.337	0.421	0.172	0.258	0.344	0.430
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45
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5.5	0.386	0.577	0.770	0.963	0.390	0.584	0.779	0.974	0.395	0.591	0.789	0.986	0.400	0.598	0.798	0.998
6	0.354	0.529	0.706	0.882	0.358	0.535	0.714	0.893	0.362	0.542	0.723	0.904	0.367	0.548	0.732	0.915
6.5	0.326	0.488	0.652	0.814	0.330	0.494	0.660	0.824	0.334	0.500	0.667	0.834	0.338	0.506	0.675	0.844
7	0.303	0.453	0.605	0.756	0.307	0.459	0.612	0.765	0.310	0.464	0.620	0.775	0.314	0.470	0.627	0.784
7.5	0.283	0.423	0.565	0.706	0.286	0.428	0.572	0.714	0.290	0.433	0.578	0.723	0.293	0.438	0.585	0.732
8	0.265	0.397	0.529	0.662	0.268	0.401	0.536	0.670	0.272	0.406	0.542	0.678	0.275	0.411	0.549	0.686
9	0.236	0.352	0.471	0.588	0.239	0.357	0.476	0.595	0.241	0.361	0.482	0.603	0.244	0.365	0.488	0.610
10	0.212	0.317	0.424	0.529	0.215	0.321	0.429	0.536	0.217	0.325	0.434	0.542	0.220	0.329	0.439	0.549
12	0.177	0.264	0.353	0.441	0.179	0.268	0.357	0.447	0.181	0.271	0.362	0.452	0.183	0.274	0.366	0.457
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45
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Size _ 5.5 6 6.5 7 7.5 8 9	0.405 0.371 0.342 0.318 0.297 0.278 0.247	0.605 0.555 0.512 0.475 0.444 0.416 0.370	0.808 0.740 0.683 0.635 0.592 0.555 0.494	1.009 0.925 0.854 0.793 0.740 0.694 0.617	0.412 0.377 0.348 0.323 0.302 0.283 0.252	0.615 0.564 0.521 0.484 0.451 0.423 0.376	0.822 0.753 0.695 0.646 0.603 0.565 0.502	1.027 0.942 0.869 0.807 0.753 0.706 0.628	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253	0.619 0.567 0.524 0.486 0.454 0.426 0.378	0.826 0.758 0.699 0.649 0.606 0.568 0.505	1.033 0.947 0.874 0.812 0.758 0.710 0.631	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256	0.626 0.574 0.530 0.492 0.459 0.430 0.383	3 0.836 0.766 0.707 0.657 0.613 0.575 0.511	1.045 0.958 0.884 0.821 0.766 0.718 0.638
Size _ 5.5 6 6.5 7 7.5 8 9	0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222	0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333	0.808 0.740 0.683 0.635 0.592 0.555 0.494 0.444	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555	Nu 1 0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226	0.615 0.564 0.521 0.484 0.451 0.423 0.376 0.339	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228	0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340	0.826 0.758 0.699 0.649 0.606 0.568 0.505	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344	3 0.836 0.766 0.707 0.657 0.613 0.575 0.511 0.460	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575
Size _ 5.5 6 6.5 7 7.5 8 9 10	N. 0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39	0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277	0.808 0.740 0.683 0.635 0.592 0.555 0.494 0.444 0.370	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463	Nu 1 0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39	0.615 0.564 0.521 0.484 0.451 0.423 0.376 0.339 0.282	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228 0.190	Number of 2  0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284	0.826 0.758 0.699 0.649 0.606 0.568 0.505 0.455 0.379	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287	0.836 0.766 0.707 0.657 0.613 0.575 0.511 0.460 0.383	1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square	N. 1 0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39	umber of 1 2 0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277 8.06	0.808 0.740 0.683 0.635 0.595 0.494 0.370 10.76	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463	0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39	0.615 0.564 0.521 0.484 0.423 0.376 0.339 0.282 8.06	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377 10.76	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.253 0.298 0.190 5.39	Number of 2 0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06	0.826 0.758 0.699 0.649 0.568 0.505 0.455 0.379 10.76	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287 8.06	0.836 0.766 0.707 0.657 0.613 0.575 0.511 0.460 0.383 10.76	1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square	N. 0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39	umber of 1 2 0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277 8.06 Em Colu	0.808 0.740 0.683 0.635 0.592 0.555 0.494 0.444 0.370 10.76	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463	0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39	0.615 0.564 0.521 0.484 0.451 0.423 0.376 0.339 0.282 8.06	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377 10.76	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471 13.45	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228 0.190 5.39	Number of 2 0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06 Em Colu	0.826 0.758 0.699 0.649 0.606 0.505 0.455 0.379 10.76	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287 8.06	3 0.836 0.766 0.707 0.657 0.613 0.575 0.511 0.460 0.383 10.76	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square	N. 1 0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39	umber of 1 2 0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277 8.06	0.808 0.740 0.683 0.635 0.595 0.494 0.370 10.76	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463	0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39	0.615 0.564 0.521 0.484 0.423 0.376 0.339 0.282 8.06	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377 10.76	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.253 0.298 0.190 5.39	Number of 2 0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06	0.826 0.758 0.699 0.649 0.568 0.505 0.455 0.379 10.76	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287 8.06	0.836 0.766 0.707 0.657 0.613 0.575 0.511 0.460 0.383 10.76	1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square  Type Size 5.5	N. 0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39	umber of 1 2 0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277 8.06 Em Colu	0.808 0.740 0.683 0.635 0.592 0.555 0.494 0.444 0.370 10.76	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463	0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39	0.615 0.564 0.521 0.484 0.451 0.423 0.376 0.339 0.282 8.06	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377 10.76	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471 13.45	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228 0.190 5.39	Number of 2 0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06 Em Colu	0.826 0.758 0.699 0.649 0.606 0.505 0.455 0.379 10.76	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287 8.06	3 0.836 0.766 0.707 0.657 0.613 0.575 0.511 0.460 0.383 10.76	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square  Type Size 5.5 6	N. 1 0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39 9	0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277 8.06	0.808 0.740 0.683 0.692 0.555 0.494 0.444 0.370 10.76	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463 13.45	0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39	0.615 0.564 0.521 0.484 0.451 0.423 0.376 0.339 0.282 8.06 Em Columber of 2	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377 10.76	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471 13.45	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228 0.190 5.39 9.5	Number of 2 0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06 Em Colu	0.826 0.758 0.699 0.649 0.568 0.505 0.455 0.379 10.76	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39 9.6	Number of 2  0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287 8.06  Em Colu	0.836 0.766 0.766 0.707 0.657 0.613 0.575 0.511 0.460 0.383 10.76	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square  Type Size 5.5	N. 1 0.405 0.371 0.342 0.318 0.297 0.278 0.222 0.185 5.39 9	0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277 8.06  Em Columber of 1 2 0.633	0.808 0.740 0.683 0.635 0.595 0.595 0.494 0.444 0.370 10.76	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463 13.45	0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39 9.3	0.615 0.564 0.521 0.484 0.451 0.423 0.376 0.339 0.282 8.06 Em Columber of 2	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377 10.76	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471 13.45	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228 0.190 5.39 9.5	Number of 2  0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06  Em Columber of 2 0.668	0.826 0.758 0.699 0.649 0.568 0.505 0.455 0.379 10.76	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39 9.6	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287 8.06 Em Coll	3 0.836 0.766 0.707 0.657 0.613 0.575 0.511 0.460 0.383 10.76	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square  Type Size 5.5 6	N. 1 0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39 9	0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277 8.06  Em Columber of 1 2 0.633 0.580	0.808 0.740 0.683 0.635 0.595 0.494 0.444 0.370 10.76 umn insertions 3 0.845 0.775	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463 13.45	0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39  9.3  Nt 1 0.437 0.401	0.615 0.564 0.521 0.484 0.451 0.423 0.376 0.339 0.282 8.06 Em Columber of 2 0.654 0.600	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377 10.76 umn Insertions 3 0.873 0.801	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471 13.45	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228 0.190 5.39 9.5	Number of 2 0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06 Em Columber of 2 0.668 0.613	0.826 0.758 0.699 0.649 0.666 0.568 0.505 0.455 0.379 10.76 umn Insertion: 3	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.668 0.473 13.45	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39 9.6	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287 8.06 Em Coll Number of 2 0.675 0.619	3 0.836 0.766 0.707 0.657 0.511 0.460 0.383 10.76 umn Finsertions 3 0.901 0.826	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45 4 1.127 1.033
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square  Type Size 5.5 6 6.5	Number 1  0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39  9  Number 1  0.423 0.388 0.358	0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277 8.06  Em Columber of 1 2 0.633 0.580 0.536	0.808 0.740 0.683 0.635 0.595 0.494 0.370 10.76 umn insertions 3 0.845 0.775 0.715	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463 13.45 4 1.056 0.968 0.894	0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39  9.3  Nt 1 0.437 0.401 0.370	0.615 0.564 0.521 0.484 0.423 0.376 0.339 0.282 8.06 Em Columber of 2 0.654 0.600 0.554	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377 10.76	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471 13.45 4 1.092 1.001 0.924	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228 0.190 5.39 9.5	Number of 2  0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06  Em Columber of 2  0.668 0.613 0.565	0.826 0.758 0.699 0.649 0.666 0.568 0.505 0.455 0.379 10.76	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39 9.6	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287 8.06 Em Coll Number of 2 0.675 0.619 0.571	0.836 0.766 0.707 0.657 0.613 0.575 0.511 0.460 0.383 10.76 umn Sinsertions 3 0.901 0.826 0.763	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45 4 1.127 1.033 0.954
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square  Type Size 5.5 6 6.5 7	N. 1 0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39 9 N. 1 0.423 0.388 0.358 0.333	umber of 1 2 0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277 8.06  Em Columber of 1 2 0.633 0.580 0.536 0.497	0.808 0.749 0.683 0.635 0.592 0.555 0.494 0.444 0.370 10.76 umn nsertions 3 0.845 0.775 0.715	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463 13.45 4 1.056 0.968 0.894 0.830	Nu 1 0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39 9.3 Nu 1 0.437 0.401 0.370 0.344	0.615 0.564 0.521 0.484 0.423 0.376 0.339 0.282 8.06 Em Columber of 2 0.654 0.600 0.554 0.514	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377 10.76 umn Insertions 3 0.873 0.801 0.739 0.686	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471 13.45 4 1.092 1.001 0.924 0.858	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228 0.190 5.39 9.5	Number of 2  0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06  Em Colt Number of 2  0.668 0.613 0.565 0.525	0.826 0.758 0.699 0.649 0.568 0.505 0.455 0.379 10.76  Unmn Insertion: 3 0.892 0.818 0.755 0.701	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39 9.6	0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287 8.06  Em Coll Number of 2 0.675 0.619 0.571 0.531	0.836 0.766 0.767 0.657 0.613 0.575 0.511 0.460 0.383 10.76 umn Elinsertions 3 0.901 0.826 0.763 0.708	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45 4 1.127 1.033 0.954 0.885
Size _ 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square  Type Size _ 5.5 6 6.5 7 7.5	N. 1  0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39  9  N. 1  0.423 0.388 0.358 0.333 0.310	umber of 1 2 0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277 8.06 Em Columber of 1 2 0.633 0.580 0.536 0.497 0.464	0.808 0.740 0.683 0.635 0.592 0.555 0.494 0.444 0.370 10.76 umn nsertions 3 0.845 0.775 0.715 0.664 0.620	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463 13.45 4 1.056 0.968 0.894 0.830 0.775	Nu 1 0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39 9.3 Nu 1 0.437 0.401 0.370 0.344 0.321	0.615 0.564 0.521 0.484 0.423 0.376 0.339 0.282 8.06  Em Coll 0.654 0.600 0.554 0.514 0.480	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377 10.76 umn Insertions 3 0.873 0.801 0.739 0.686 0.640	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471 13.45 4 1.092 1.001 0.924 0.858 0.801	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228 0.190 5.39 9.5 1 0.447 0.410 0.378 0.351 0.328 0.307	Number of 2  0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06  Em Colu  Number of 2  0.668 0.613 0.565 0.525 0.490	0.826 0.758 0.699 0.606 0.568 0.505 0.455 0.379 10.76 umn Insertion: 3 0.892 0.818 0.755 0.701	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45 \$\frac{4}{1.115}\$ 1.022 0.944 0.876 0.818 0.767	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39 9.6 1 0.452 0.452 0.414 0.382 0.355 0.331	Number of 2  0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287 8.06  Em Coll Number of 2  0.675 0.619 0.571 0.531 0.495	0.836 0.766 0.766 0.707 0.657 0.613 0.575 0.511 0.460 0.383 10.76 umn Finsertions 3 0.901 0.826 0.763 0.708	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45 4 1.127 1.033 0.954 0.885 0.826 0.775
Size _ 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square  Type Size _ 5.5 6 6.5 7 7.5 8 9	N. 1  0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39  9  N. 1  0.423 0.388 0.358 0.358 0.333 0.310 0.291 0.259	umber of 1 2 0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277 8.06 Em Columber of 1 2 0.633 0.580 0.536 0.497 0.464 0.435 0.387	0.808 0.740 0.683 0.635 0.592 0.555 0.494 0.444 0.370 10.76 Jumn Insertions 3 0.845 0.775 0.715 0.664 0.620 0.581 0.516	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463 13.45 4 1.056 0.968 0.894 0.830 0.775 0.726 0.646	9.3  Nu 1  0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39  9.3  Nu 1  0.437 0.401 0.370 0.344 0.321 0.301 0.267	0.615 0.564 0.521 0.484 0.423 0.376 0.339 0.282 8.06 Em Columber of 2 0.654 0.600 0.554 0.480 0.450 0.400	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377 10.76 umn Insertions 3 0.801 0.739 0.686 0.640 0.600 0.534	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471 13.45 4 1.092 1.001 0.924 0.858 0.801 0.751 0.667	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228 0.190 5.39  9.5  1 0.447 0.410 0.378 0.351 0.328 0.307 0.273	Number of 2  0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06  Em Colu  Number of 2  0.668 0.613 0.565 0.525 0.490 0.459 0.408	0.826 0.758 0.699 0.606 0.568 0.505 0.455 0.379 10.76 Jmn Insertion: 3 0.892 0.818 0.755 0.701 0.654 0.613	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45 8 4 1.115 1.022 0.944 0.876 0.818 0.767 0.681	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39 9.6 1 0.452 0.414 0.382 0.355 0.331 0.310	Number of 2  0.626 0.574 0.530 0.492 0.459 0.459 0.430 0.383 0.344 0.287 8.06  Em Columber of 2  0.675 0.619 0.571 0.495 0.464 0.413	0.836 0.766 0.766 0.767 0.657 0.613 0.575 0.511 0.460 0.383 10.76 umn Elections 3 0.901 0.826 0.763 0.708 0.661 0.620 0.551	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45 4 1.127 1.033 0.954 0.885 0.826 0.775 0.689
Size 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square  Type Size 5.5 6 6.5 7 7.5 8 9 10	Number 1  0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39  9  Number 1  0.423 0.388 0.358 0.333 0.310 0.291 0.259 0.233	umber of 1 2 0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277 8.06 Em Columber of 2 0.633 0.536 0.497 0.464 0.435 0.387 0.348	0.808 0.740 0.683 0.592 0.555 0.494 0.444 0.370 10.76 umn insertions 3 0.845 0.775 0.715 0.664 0.620 0.581 0.516 0.465	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463 13.45 4 1.056 0.968 0.894 0.830 0.775 0.726 0.646 0.581	9.3  Nu 1 0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39  9.3  Nu 1 0.437 0.401 0.370 0.344 0.321 0.301 0.267 0.241	0.615 0.564 0.521 0.484 0.451 0.423 0.376 0.339 0.282 8.06 Em Columber of 2 0.654 0.600 0.554 0.480 0.450 0.450 0.400 0.360	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377 10.76 umn Insertions 3 0.873 0.801 0.739 0.686 0.640 0.600 0.534 0.480	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471 13.45 4 1.092 1.001 0.924 0.858 0.801 0.751 0.667 0.600	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228 0.190 5.39 9.5 1 0.447 0.410 0.378 0.351 0.328 0.307 0.273	Number of 2  0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06  Em Colu Number of 2  0.668 0.613 0.565 0.525 0.490 0.459 0.408 0.368	0.826 0.758 0.699 0.609 0.606 0.568 0.505 0.455 0.379 10.76 Umn Insertion: 3 0.892 0.818 0.755 0.701 0.654 0.613 0.545 0.491	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45 \$\frac{4}{1.115}\$ 1.022 0.944 0.876 0.818 0.767 0.681 0.613	9.6  1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39  9.6  1 0.452 0.414 0.382 0.355 0.331 0.310 0.276 0.248	Number of 2  0.626 0.574 0.530 0.492 0.459 0.430 0.383 0.344 0.287  8.06  Em Coli Number of 2  0.675 0.619 0.571 0.531 0.495 0.464 0.413 0.371	0.836 0.766 0.766 0.707 0.657 0.613 0.575 0.511 0.460 0.383 10.76 umn Elinsertions 3 0.901 0.826 0.763 0.708 0.661 0.620 0.551 0.496	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45 4 1.127 1.033 0.954 0.885 0.826 0.775 0.689 0.620
Size _ 5.5 6 6.5 7 7.5 8 9 10 12 Rate/Square  Type Size _ 5.5 6 6.5 7 7.5 8 9	N. 1  0.405 0.371 0.342 0.318 0.297 0.278 0.247 0.222 0.185 5.39  9  N. 1  0.423 0.388 0.358 0.358 0.333 0.310 0.291 0.259	umber of 1 2 0.605 0.555 0.512 0.475 0.444 0.416 0.370 0.333 0.277 8.06 Em Columber of 1 2 0.633 0.580 0.536 0.497 0.464 0.435 0.387	0.808 0.740 0.683 0.635 0.592 0.555 0.494 0.444 0.370 10.76 Jumn Insertions 3 0.845 0.775 0.715 0.664 0.620 0.581 0.516	1.009 0.925 0.854 0.793 0.740 0.694 0.617 0.555 0.463 13.45 4 1.056 0.968 0.894 0.830 0.775 0.726 0.646	9.3  Nu 1  0.412 0.377 0.348 0.323 0.302 0.283 0.252 0.226 0.189 5.39  9.3  Nu 1  0.437 0.401 0.370 0.344 0.321 0.301 0.267	0.615 0.564 0.521 0.484 0.423 0.376 0.339 0.282 8.06 Em Columber of 2 0.654 0.600 0.554 0.480 0.450 0.400	0.822 0.753 0.695 0.646 0.603 0.565 0.502 0.452 0.377 10.76 umn Insertions 3 0.801 0.739 0.686 0.640 0.600 0.534	1.027 0.942 0.869 0.807 0.753 0.706 0.628 0.565 0.471 13.45 4 1.092 1.001 0.924 0.858 0.801 0.751 0.667	1 0.414 0.379 0.350 0.325 0.304 0.285 0.253 0.228 0.190 5.39  9.5  1 0.447 0.410 0.378 0.351 0.328 0.307 0.273	Number of 2  0.619 0.567 0.524 0.486 0.454 0.426 0.378 0.340 0.284 8.06  Em Colu  Number of 2  0.668 0.613 0.565 0.525 0.490 0.459 0.408	0.826 0.758 0.699 0.606 0.568 0.505 0.455 0.379 10.76 Jmn Insertion: 3 0.892 0.818 0.755 0.701 0.654 0.613	4 1.033 0.947 0.874 0.812 0.758 0.710 0.631 0.568 0.473 13.45 8 4 1.115 1.022 0.944 0.876 0.818 0.767 0.681	1 0.419 0.384 0.354 0.329 0.307 0.288 0.256 0.230 0.192 5.39 9.6 1 0.452 0.414 0.382 0.355 0.331 0.310	Number of 2  0.626 0.574 0.530 0.492 0.459 0.459 0.430 0.383 0.344 0.287 8.06  Em Columber of 2  0.675 0.619 0.571 0.495 0.464 0.413	0.836 0.766 0.766 0.767 0.657 0.613 0.575 0.511 0.460 0.383 10.76 umn Elections 3 0.901 0.826 0.763 0.708 0.661 0.620 0.551	4 1.045 0.958 0.884 0.821 0.766 0.718 0.638 0.575 0.479 13.45 4 1.127 1.033 0.954 0.885 0.826 0.775 0.689

# **TOWNSHIP BULLETIN**

and Uniform Compliance Guidelines

Vol. No. 268	B, Page 7															Februar	y 2005		
	9.9 Em Column					10 Em Column				10.5	Em Colu	ımn		11	11 Em Column				
Туре	_	umber of			_	umber of I						Insertions		·		Insertions	_		
Size	1	2	3	4	1	2	3	4	-	1	2	3	4	1	2	3	4		
5.5 6	0.466 0.427	0.696 0.638	0.930 0.852	1.162 1.065	0.470 0.431	0.703 0.645	0.939 0.861	1.174 1.076		0.494 0.453	0.739 0.677	0.986 0.904	1.233 1.130	0.517 0.474	0.774 0.709	1.033 0.947	1.291 1.184		
6.5	0.427	0.589	0.787	0.983	0.431	0.595	0.795	0.993		0.433	0.625	0.834	1.043	0.474	0.655	0.874	1.093		
7	0.366	0.547	0.730	0.913	0.370	0.553	0.738	0.922		0.388	0.580	0.775	0.968	0.407	0.608	0.812	1.015		
7.5	0.342	0.511	0.682	0.852	0.345	0.516	0.689	0.861		0.362	0.542	0.723	0.904	0.379	0.567	0.758	0.947		
8 9	0.320 0.285	0.479 0.426	0.639 0.568	0.799 0.710	0.323 0.287	0.484 0.430	0.646 0.574	0.807 0.717		0.340 0.302	0.508 0.451	0.678 0.603	0.847 0.753	0.356 0.316	0.532 0.473	0.710 0.631	0.888 0.789		
10	0.256	0.383	0.500	0.639	0.259	0.387	0.516	0.646		0.272	0.406	0.542	0.678	0.285	0.426	0.568	0.710		
12	0.213	0.319	0.426	0.533	0.216	0.322	0.430	0.538		0.226	0.339	0.452	0.565	0.237	0.355	0.473	0.592		
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45		5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45		
11.25 Em Column					11.5 Em Column					12	Em Colu	ımn		12.2	12.2 Em Column				
Туре	Number of Insertions				N	Number of Insertions					lumber of	Insertions	<u> </u>	<u> </u>	Number of Insertions				
Size	1	2	3	4	1	2	3	4	_	1	2	3	4	1	2	3	4		
5.5	0.529	0.791	1.056	1.321	0.541	0.809	1.080	1.350		0.564	0.844	1.127	1.409	0.574	0.858	1.146	1.432		
6	0.485	0.725	0.968	1.211	0.496	0.742	0.990	1.237		0.517	0.774	1.033	1.291	0.526	0.787	1.050	1.313		
6.5	0.448	0.670	0.894	1.117	0.458	0.684	0.914	1.142		0.478	0.714	0.954	1.192	0.486	0.726	0.969	1.212		
7 7.5	0.416 0.388	0.622 0.580	0.830 0.775	1.038 0.968	0.425 0.397	0.636 0.593	0.849 0.792	1.061 0.990		0.444 0.414	0.663 0.619	0.885 0.826	1.107 1.033	0.451 0.421	0.674 0.629	0.900 0.840	1.125 1.050		
8	0.364	0.544	0.775	0.908	0.397	0.556	0.792	0.928		0.388	0.580	0.820	0.968	0.421	0.590	0.788	0.985		
9	0.323	0.484	0.646	0.807	0.331	0.494	0.660	0.825		0.345	0.516	0.689	0.861	0.351	0.524	0.700	0.875		
10	0.291	0.435	0.581	0.726	0.298	0.445	0.594	0.742		0.310	0.464	0.620	0.775	0.316	0.472	0.630	0.788		
12	0.243	0.363	0.484	0.605	0.248	0.371	0.495	0.619		0.259	0.387	0.516	0.646	0.263	0.393	0.525	0.656		
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45		5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45		
	12.4	Em Coli	umn		12.41 Em Column					12.5	Em Colu	ımn		13	13 Em Column				
Type Size	1 1	umber of 2	Insertions 3	4	<u>N</u>	umber of l	nsertions 3	4	_	1 1	lumber of 2	Insertions 3	4	<u>1</u>	lumber of 2	Insertions 3	4		
5.5	0.583	0.872	1.164	1.456	0.584	0.873	1.165	1.457		0.588	0.879	1.174	1.467	0.612	0.914	1.221	1.526		
6	0.535	0.800	1.067	1.334	0.535	0.800	1.068	1.335		0.539	0.806	1.076	1.345	0.561	0.838	1.119	1.399		
6.5 7	0.494 0.458	0.738 0.685	0.985	1.232 1.144	0.494 0.459	0.739 0.686	0.986 0.916	1.233 1.145		0.498 0.462	0.744 0.691	0.993 0.922	1.242 1.153	0.517 0.480	0.774 0.718	1.033 0.959	1.291 1.199		
7.5	0.438	0.640	0.915 0.854	1.067	0.439	0.640	0.855	1.068		0.431	0.645	0.861	1.076	0.448	0.718	0.895	1.119		
8	0.401	0.600	0.801	1.001	0.401	0.600	0.801	1.001		0.404	0.605	0.807	1.009	0.420	0.629	0.839	1.049		
9	0.356	0.533	0.712	0.889	0.357	0.533	0.712	0.890		0.359	0.537	0.717	0.897	0.374	0.559	0.746	0.933		
10 12	0.321	0.480	0.640	0.801	0.321	0.480	0.641	0.801		0.323	0.484	0.646	0.807	0.336	0.503	0.671	0.839		
	0.267	0.400	0.534	0.667	0.268	0.400	0.534	0.668		0.270	0.403	0.538	0.673	0.280	0.419	0.560	0.699		
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45		5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45		
	13.5 Em Column				14 Em Column						Em Colu			15 Em Column					
Type Size	1	umber of 2	Insertions 3	4	1 N	umber of I	nsertions 3	4		1 1	lumber of 2	Insertions 3	4	<u>1</u>	lumber of 2	Insertions 3	4		
•									-										
5.5 6	0.635	0.950	1.268	1.585	0.659	0.985	1.315	1.643		0.682	1.020	1.362	1.702	0.706	1.055	1.409	1.761		
6.5	0.582 0.537	0.870 0.804	1.162 1.073	1.453 1.341	0.604 0.557	0.903 0.833	1.205 1.112	1.506 1.391		0.625 0.577	0.935 0.863	1.248 1.152	1.560 1.440	0.647 0.597	0.967 0.893	1.291 1.192	1.614 1.490		
7	0.499	0.746	0.996	1.245	0.517	0.774	1.033	1.291		0.536	0.801	1.070	1.337	0.554	0.829	1.107	1.383		
7.5	0.466	0.696	0.930	1.162	0.483	0.722	0.964	1.205		0.500	0.748	0.999	1.248	0.517	0.774	1.033	1.291		
8 9	0.437	0.653	0.872	1.089	0.453	0.677	0.904	1.130		0.469	0.701	0.936	1.170	0.485	0.725	0.968	1.211		
10	0.388 0.349	0.580 0.522	0.775 0.697	0.968 0.872	0.402 0.362	0.602 0.542	0.803 0.723	1.004 0.904		0.417 0.375	0.623 0.561	0.832 0.749	1.040 0.936	0.431 0.388	0.645 0.580	0.861 0.775	1.076 0.968		
12	0.291	0.435	0.581	0.726	0.302	0.451	0.603	0.753		0.313	0.467	0.624	0.780	0.323	0.484	0.646	0.807		
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45		5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45		
	16.5	Em Col	umn	17 Em Column					18	Em Colu	ımn		20 Em Column						
Type Size	<u>N</u> 1	umber of	Insertions 3	4	<u>N</u>	umber of I	nsertions 3	4		1 1	lumber of 2	Insertions 3	4	<u>1</u>	lumber of 2	Insertions 3	4		
5.5	0.776	1.161	1.549	1.937	0.800	1.196	1.596	1.995		0.847	1.266	1.690	2.113	0.941	1.407	1.878	2.348		
6	0.711	1.064	1.420	1.775	0.733	1.096	1.463	1.829		0.776	1.161	1.549	1.937	0.862	1.290	1.722	2.152		
6.5	0.657	0.982	1.311	1.639	0.677	1.012	1.351	1.688		0.716	1.071	1.430	1.788	0.796	1.190	1.589	1.986		
7 7.5	0.610	0.912	1.217	1.522	0.628	0.940	1.254	1.568		0.665	0.995	1.328	1.660	0.739	1.105	1.476	1.845		
7.5 8	0.569 0.534	0.851 0.798	1.136 1.065	1.420 1.332	0.586 0.550	0.877 0.822	1.171 1.098	1.463 1.372		0.621 0.582	0.929 0.870	1.240 1.162	1.549 1.453	0.690 0.647	1.032 0.967	1.377 1.291	1.722 1.614		
9	0.474	0.709	0.947	1.184	0.489	0.731	0.976	1.219		0.517	0.774	1.033	1.291	0.575	0.860	1.148	1.435		
10	0.427	0.638	0.852	1.065	0.440	0.658	0.878	1.098		0.466	0.696	0.930	1.162	0.517	0.774	1.033	1.291		
12	0.356	0.532	0.710	0.888	0.367	0.548	0.732	0.915		0.388	0.580	0.775	0.968	0.431	0.645	0.861	1.076		
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45		5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45		